

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Financial Statements and Schedules

December 31, 2011 and 2010

With Independent Auditors' Report Thereon

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **OCT 17 2012**



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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

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Independent Auditors' Report

The Board of Directors
New Orleans Police and Justice Foundation:

We have audited the accompanying statements of financial position of New Orleans Police and Justice Foundation (the Foundation) as of December 31, 2011 and 2010 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules 1 and 2, on pages 9 through 17, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Postmaster: Metairie

Metairie, Louisiana
June 28, 2012

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Financial Position

As of December 31, 2011 and 2010

Assets

	<u>2011</u>	<u>2010</u>
Current assets:		
Cash and cash equivalents	\$ 13,524	\$ 223,488
Cash restricted for specific use (note 2)	306,970	350,712
Other receivables	441,615	602,914
Promises to give (notes 2 and 4)	1,500	25,500
Other assets	<u>4,544</u>	<u>4,676</u>
Total current assets	768,153	1,207,290
Promises to give, long-term (notes 2 and 4)	32,000	7,000
Furniture and fixtures, net (note 3)	<u>610</u>	<u>1,015</u>
Total assets	\$ <u><u>800,763</u></u>	\$ <u><u>1,215,305</u></u>

Liabilities and Net Assets

Accounts and other payables	\$ <u>130,854</u>	\$ <u>511,345</u>
Total liabilities	<u>130,854</u>	<u>511,345</u>
Net assets:		
Unrestricted	330,939	338,748
Temporarily restricted (note 2)	<u>338,970</u>	<u>365,212</u>
Total net assets	<u>669,909</u>	<u>703,960</u>
Total liabilities and net assets	\$ <u><u>800,763</u></u>	\$ <u><u>1,215,305</u></u>

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Activities

For the years ended December 31, 2011 and 2010

	2011			2010		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues and support:						
Contributions, pledges, and grants	\$ 70,237	635,623	705,860	\$ 83,865	775,621	859,486
Special events (net of direct costs of \$57,978 and \$55,126, respectively)	210,472	-	210,472	218,437	-	218,437
Investment income	1,071	-	1,071	1,296	-	1,296
Net assets released from restrictions, net of transfers	661,865	(661,865)	-	796,122	(796,122)	-
Total revenues and support	<u>943,645</u>	<u>(26,242)</u>	<u>917,403</u>	<u>1,099,720</u>	<u>(20,501)</u>	<u>1,079,219</u>
Expenses:						
Program:						
BCM CSI Grant	22,385	-	22,385	142,737	-	142,737
BCM Cease Fire Grant	39,744	-	39,744	54,499	-	54,499
Crime Action Summit	58,444	-	58,444	-	-	-
Compassion Fund	-	-	-	440	-	440
Infragard National Members Alliance	-	-	-	4,993	-	4,993
NOPD Districts and Divisions- Various	92,083	-	92,083	167,176	-	167,176
NOPD MSB	7,106	-	7,106	-	-	-
NOPD Canine Unit	17,537	-	17,537	2,149	-	2,149
NOPD COPS for Kids	86,178	-	86,178	66,234	-	66,234
NOPD Crime Coalition	-	-	-	21,343	-	21,343
NOPD Crime Prevention	-	-	-	97	-	97
NOPD Crisis Unit	11,932	-	11,932	6,094	-	6,094
NOPD General Support	9,055	-	9,055	18,217	-	18,217
NOPD Gym Account	408	-	408	-	-	-
NOPD ISB	1,000	-	1,000	-	-	-
NOPD Mounted Division	285	-	285	11,076	-	11,076
NOPD Police Report Programmer	19,000	-	19,000	16,000	-	16,000
NOPD Public Affairs	107	-	107	-	-	-
NOPD SOD	26,312	-	26,312	-	-	-
NOPD SWAT	5,534	-	5,534	28,738	-	28,738
NOPD Traffic	3,211	-	3,211	3,955	-	3,955
NOPD Tragedy Fund	3,500	-	3,500	25,501	-	25,501
NOPD Training	500	-	500	-	-	-
NOPD Tuition Assistance	35,708	-	35,708	38,310	-	38,310
NOPD Victim Witness Assistance	67	-	67	-	-	-
Orleans Parish Sheriff's Office	8,900	-	8,900	-	-	-
Police Task Force	15,000	-	15,000	-	-	-
PSN- Anti Gang	-	-	-	3	-	3
Treme Market	150	-	150	3,225	-	3,225
Vests Quarter Master	-	-	-	9,949	-	9,949
Total program	<u>464,146</u>	<u>-</u>	<u>464,146</u>	<u>620,736</u>	<u>-</u>	<u>620,736</u>
Fundraising	<u>49,582</u>	<u>-</u>	<u>49,582</u>	<u>50,339</u>	<u>-</u>	<u>50,339</u>
Management and general:						
Salary, taxes, and benefits	415,319	-	415,319	394,249	-	394,249
Occupancy and other	22,407	-	22,407	6,315	-	6,315
Total management and general	<u>437,726</u>	<u>-</u>	<u>437,726</u>	<u>400,564</u>	<u>-</u>	<u>400,564</u>
Total expenses	<u>951,454</u>	<u>-</u>	<u>951,454</u>	<u>1,071,639</u>	<u>-</u>	<u>1,071,639</u>
Change in net assets	(7,809)	(26,242)	(34,051)	28,081	(20,501)	7,580
Beginning of year net assets	<u>338,748</u>	<u>365,212</u>	<u>703,960</u>	<u>310,667</u>	<u>385,713</u>	<u>696,380</u>
End of year net assets	\$ <u>330,939</u>	<u>338,970</u>	<u>669,909</u>	\$ <u>338,748</u>	<u>365,212</u>	<u>703,960</u>

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Cash Flows

For the years ended December 31, 2011 and 2010

	2011	2010
Cash flows from operating activities:		
Cash received from contributors and other revenue	\$ 1,076,763	\$ 964,714
Investment income received	1,071	1,296
Cash paid for operating expenses	(915,456)	(473,411)
Salaries, payroll taxes, and benefits paid	(415,319)	(394,249)
Net cash provided by (used in) operating activities	(252,941)	98,350
Cash flows from investing activities:		
Acquisition of furniture and fixtures	(765)	-
Net cash used in investing activities	(765)	-
Cash flows from financing activities:		
Line of credit	-	(7,608)
Net cash used in financing activities	-	(7,608)
Net increase (decrease) in cash	(253,706)	90,742
Cash at beginning of year	574,200	483,458
Cash at end of year	\$ 320,494	\$ 574,200
Reconciliation of cash		
Cash and cash equivalents	\$ 13,524	\$ 223,488
Cash restricted for specific use	306,970	350,712
Total	\$ 320,494	\$ 574,200
Reconciliation of changes in net assets to net cash provided by (used in) operating activities:		
Changes in net assets	\$ (34,051)	\$ 7,580
Depreciation	1,170	5,380
Changes in promises to give, receivables and other assets	160,431	(113,209)
Changes in accounts payable	(380,491)	198,599
Net cash provided by (used in) operating activities	\$ (252,941)	\$ 98,350
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ -	\$ 357
See accompanying notes to financial statements.		

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2011 and 2010

(1) Summary of Significant Accounting Policies

(a) Operations

New Orleans Police and Justice Foundation (the Foundation) is a nonprofit corporation organized in December 1995 to assist in creating a safer city and reducing crime by 1) ensuring that each individual police officer is trained, equipped and educated to perform at the highest levels of professional standards and 2) to provide the police department management and operational tools to coordinate law enforcement efforts for both crime prevention and intervention, thereby strategically positioning the New Orleans Police Department (NOPD) and the Orleans Parish Criminal Justice System for the future. Operations began in 1996. The Foundation provides for an electronic communications system for the Orleans Parish Criminal Justice System as well as crime reduction outreach.

(b) Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. The operations of the Foundation are accounted for as follows:

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met either by actions of the Foundation and/or the passage of time.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Foundation pursuant to those stipulations. The Foundation does not have any permanently restricted net assets as of December 31, 2011 or 2010.

The Foundation reports donations as restricted support if they are received with donor stipulations that limit the use of the donated assets. Donations received to support the cost of operations are recorded as unrestricted support.

(c) Cash

For the purposes of the statement of cash flows, cash includes bank deposits, certificates of deposit, and money market accounts. Restricted cash represents funding received from donors with stipulations that limit the use of the donated assets.

(d) Contributions

Contributions represent cash donations to the Foundation from organizations and individuals and are recognized as support when received or unconditionally pledged. Contributions received with restrictions are recorded as restricted assets.

(e) Revenues and Support

The Foundation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2011 and 2010

(1) Summary of Significant Accounting Policies (continued)

(e) *Restricted Net Assets (continued)*

When the donor restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Gifts of long-lived operating assets such as equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Other revenues and support are recorded when earned.

(f) *Promises to Give*

Legally enforceable promises to give are recorded as receivables and support when unconditionally pledged. Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Receivables for promises to give are not discounted unless the discount is significant.

(g) *Furniture and Fixtures*

Furniture and fixtures are recorded at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis.

(h) *Income Taxes*

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and from Louisiana income taxes. In addition, the Foundation has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the code.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT).

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2011 and 2010

(1) Summary of Significant Accounting Policies (continued)

(h) *Income Taxes (continued)*

The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities at December 31, 2011 or 2010.

The Foundation's tax returns for the years 2010, 2009, and 2008 remain open and subject to examination by taxing authorities. The Foundation's tax return for the year ended December 31, 2011 has yet to be filed.

(i) *Use of Estimates*

Management of the Foundation has made estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results and the results of future periods could differ from those estimates.

(2) Restricted Assets

As of December 31, 2011 and 2010, the Foundation had \$338,970 and \$365,212, respectively, in temporarily restricted net assets, restricted for time and/or purpose, consisting of promises to give and restricted cash.

Net assets were released from restrictions during 2011 and 2010 by incurring expenses satisfying the restricted purposes or by expiration of time restrictions, totaling \$661,865 and \$796,122, respectively.

(3) Furniture and Fixtures

A summary of furniture and fixtures as of December 31 follows:

	<u>2011</u>	<u>2010</u>	<u>Estimated useful lives</u>
Furniture and fixtures, at cost	\$ 25,837	25,071	3 years
Less accumulated depreciation	<u>(25,227)</u>	<u>(24,056)</u>	
	<u>\$ 610</u>	<u>1,015</u>	

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2011 and 2010

(4) Promises to Give

Promises to give are reflected on the statements of financial position as temporarily restricted net assets. Scheduled payments are as follows:

2011	\$	1,500
2012		17,000
2013		8,000
2014		<u>7,000</u>
Promises to give, net	\$	<u>33,500</u>

(5) Outsourcing Administration

The Foundation provides a check writing service for several organizations and individuals. Grants and other funding are received by the Foundation. The Foundation remits payments for these other agencies. Except for any agreed upon time and effort and/or administrative fees, there is no income statement affect as a result of these activities. The statements of financial position as of December 31, 2011 and 2010 includes receivables and payables that resulted from these fiscal agency activities.

(6) Line of Credit

The Foundation has a line of credit with Chase Bank for \$22,500 with an interest rate equal to the sum of the prime rate plus 0.44% points. The line of credit can be withdrawn at the option of the lender. The note is collateralized by a certificate of deposit held by Chase Bank. As of December 31, 2011 and 2010, there was no outstanding balance. The line of credit has no stated expiration date.

(7) Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 28, 2012, and determined that there were no items for disclosure.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedules

December 31, 2011

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule 1

		Temporarily Restricted							
	Unrestricted	ARRA City of New Orleans	BCM CSI Grant	BCM Cease Fire	NOPD Canines	Crime Action Summitt	Crime Coalition	Crime Prevention	Cops for Kids
Revenues and support:									
Contributions and pledges	\$ 70,237	3,569	10,525	49,067	17,000	59,750	-	-	94,220
Contributed services	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,978)	210,472	-	-	-	-	-	-	-	-
Investment income	1,071	-	-	-	-	-	-	-	-
Released from restrictions	661,788	(3,569)	(40,882)	(49,067)	(17,536)	(59,750)	-	-	(86,178)
Use of unrestricted	77	-	-	-	-	-	-	-	-
Total revenues and support	943,645	-	(30,357)	-	(536)	-	-	-	8,042
Expenses:									
Program:									
BCM CSI Grant	22,385	-	-	-	-	-	-	-	-
BCM Cease Fire Grant	39,744	-	-	-	-	-	-	-	-
Crime Action Summitt	58,444	-	-	-	-	-	-	-	-
NOPD 1st District	10,262	-	-	-	-	-	-	-	-
NOPD 3rd District	32	-	-	-	-	-	-	-	-
NOPD 4th District	8,116	-	-	-	-	-	-	-	-
NOPD 6th District	22,198	-	-	-	-	-	-	-	-
NOPD 7th District	10,433	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	7,106	-	-	-	-	-	-	-	-
NOPD Canine Unit	17,537	-	-	-	-	-	-	-	-
NOPD COPS for Kids	86,178	-	-	-	-	-	-	-	-
NOPD Crisis Unit	11,932	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	41,042	-	-	-	-	-	-	-	-
NOPD General Support	9,055	-	-	-	-	-	-	-	-
NOPD Gym Account	408	-	-	-	-	-	-	-	-
NOPD ISB	1,000	-	-	-	-	-	-	-	-
NOPD Mounted Division	285	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	19,000	-	-	-	-	-	-	-	-
NOPD Public Affairs	107	-	-	-	-	-	-	-	-
NOPD SOD	26,312	-	-	-	-	-	-	-	-
NOPD SWAT	5,534	-	-	-	-	-	-	-	-
NOPD Traffic	3,211	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	3,500	-	-	-	-	-	-	-	-
NOPD Training	500	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	35,708	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	67	-	-	-	-	-	-	-	-
Orleans Parish Sheriff's Office	8,900	-	-	-	-	-	-	-	-
Police Task Force	15,000	-	-	-	-	-	-	-	-
Treme Market	150	-	-	-	-	-	-	-	-
Total Program	464,146	-	-	-	-	-	-	-	-
Fundraising and Public Relations	49,582	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes, and benefits	415,319	-	-	-	-	-	-	-	-
Occupancy and other	22,407	-	-	-	-	-	-	-	-
Total management and general	437,726	-	-	-	-	-	-	-	-
Total expenses	951,454	-	-	-	-	-	-	-	-
Change in net assets	(7,809)	-	(30,357)	-	(536)	-	-	-	8,042
Beginning of year net assets	338,748	-	30,357	-	2,810	-	6,657	24	63,870
End of year net assets	\$ 330,939	-	-	-	2,274	-	6,657	24	71,912

See independent auditors' report.

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule I

	Temporarily Restricted								
	Criminal Justice Technology	Treme Market	Domestic Violence	LAAG DNA Post Conviction	LCLE HTOK Grant	BCNO NOCC Grant	NOPD 1st District	NOPD 2nd District	NOPD 3rd District
Revenues and support:									
Contributions and pledges	\$ 55,876	-	-	28,827	32,570	82,181	5,943	32	2,317
Contributed services	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,978)	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Released from restrictions	(55,876)	(150)	-	(28,827)	(32,570)	(82,181)	(10,262)	(32)	(8,116)
Use of unrestricted	-	(77)	-	-	-	-	-	-	-
Total revenues and support	-	(227)	-	-	-	-	(4,319)	-	(5,799)
Expenses:									
Program:									
BCM CSI Grant	-	-	-	-	-	-	-	-	-
BCM Cease Fire Grant	-	-	-	-	-	-	-	-	-
Crime Action Summit	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-
NOPD SOD	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
Orleans Parish Sheriff's Office	-	-	-	-	-	-	-	-	-
Police Task Force	-	-	-	-	-	-	-	-	-
Treme Market	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-	-
Change in net assets	-	(227)	-	-	-	-	(4,319)	-	(5,799)
Beginning of year net assets	-	227	500	-	-	-	14,094	2,723	7,037
End of year net assets	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 9,775	\$ 2,723	\$ 1,238

See independent auditors' report.

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule 1

	Temporarily Restricted								
	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District	NOPD Academy	NOPD MSB (ASBR)	NOPD Child Abuse	NOPD Crisis Unit
Revenues and support:									
Contributions and pledges	\$ 1,085	-	21,191	656	10,000	57	4,385	-	3,760
Contributed services									
Special events (net of direct costs of \$57,978)									
Investment income	-	-	-	-	-	-	-	-	-
Released from restrictions	-	-	(22,197)	-	(10,433)	-	(7,106)	-	(11,932)
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	1,085	-	(1,006)	656	(433)	57	(2,721)	-	(8,172)
Expenses:									
Program:									
BCM CSI Grant	-	-	-	-	-	-	-	-	-
BCM Cease Fire Grant	-	-	-	-	-	-	-	-	-
Crime Action Summit	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-
NOPD SOD	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
Orleans Parish Sheriff's Office	-	-	-	-	-	-	-	-	-
Police Task Force	-	-	-	-	-	-	-	-	-
Treme Market	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-	-
Change in net assets	1,085	-	(1,006)	656	(433)	57	(2,721)	-	(8,172)
Beginning of year net assets	11,592	2,404	8,196	6,383	3,920	196	2,721	175	14,405
End of year net assets	\$ 12,677	\$ 2,404	\$ 7,190	\$ 7,039	\$ 3,487	\$ 253	\$ -	\$ 175	\$ 6,233

See independent auditors' report.

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule 1

	Temporarily Restricted								
	NOPD General Support	NOPD Vests Otr Master	NOPD Gym	NOPD ISB	NOPD Pre-Cadet Program	NOPD Police Report Programmer	NOPD Public Affairs	NOPD Mounted Division	NOPD SOC Special Oper
Revenues and support:									
Contributions and pledges	\$ 3,450	11,300	5,035	1,000	35,275	-	-	75	26,312
Contributed services									
Special events (net of direct costs of \$57,978)									
Investment income	-	-	-	-	-	-	-	-	-
Released from restrictions	(9,055)	-	(408)	(1,000)	-	(19,000)	(107)	(285)	(26,312)
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	(5,605)	11,300	4,627	-	35,275	(19,000)	(107)	(210)	-
Expenses:									
Program:									
BCM CSI Grant	-	-	-	-	-	-	-	-	-
BCM Cease Fire Grant	-	-	-	-	-	-	-	-	-
Crime Action Summit	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-
NOPD SOD	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
Orleans Parish Sheriff's Office	-	-	-	-	-	-	-	-	-
Police Task Force	-	-	-	-	-	-	-	-	-
Treme Market	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-	-
Change in net assets	(5,605)	11,300	4,627	-	35,275	(19,000)	(107)	(210)	-
Beginning of year net assets	7,261	80	6,859	-	-	19,000	853	285	-
End of year net assets	\$ 1,656	11,380	11,486	-	35,275	-	746	75	-

See independent auditors' report.

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule I

	Temporarily Restricted								
	NOPD SWAT Special Oper	NOPD Victim Witness	NOPD Traffic	NOPD Training	NOPD Tuition Assistance	Orleans Parish Sheriff's Office	Police Task Force	Project Safe Neighborhood	Compassion Fund
Revenues and support:									
Contributions and pledges	\$ 7,324	-	-	500	30,000	-	-	6,537	-
Contributed services	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,978)	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Released from restrictions	(5,534)	(67)	(3,211)	(500)	(35,708)	(8,900)	(15,000)	(6,537)	-
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	1,790	(67)	(3,211)	-	(5,708)	(8,900)	(15,000)	-	-
Expenses:									
Program:									
BCM CSI Grant	-	-	-	-	-	-	-	-	-
BCM Cease Fire Grant	-	-	-	-	-	-	-	-	-
Crime Action Summit	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-
NOPD SOD	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
Orleans Parish Sheriff's Office	-	-	-	-	-	-	-	-	-
Police Task Force	-	-	-	-	-	-	-	-	-
Treme Market	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-	-
Change in net assets	1,790	(67)	(3,211)	-	(5,708)	(8,900)	(15,000)	-	-
Beginning of year net assets	2,698	997	3,934	-	11,980	8,900	15,000	-	5,052
End of year net assets	\$ 4,488	\$ 930	\$ 723	\$ -	\$ 6,272	\$ -	\$ -	\$ -	\$ 5,052

See independent auditors' report.

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2011

Schedule 1

	<u>Temporarily Restricted</u>		
	<u>NOPD Tragedy Fund</u>	<u>Subtotal</u>	<u>Total</u>
Revenues and support:			
Contributions and pledges	\$ 25,804	635,623	\$ 705,860
Contributed services	-	-	-
Special events (net of direct costs of \$57,978)	-	-	210,472
Investment income	-	-	1,071
Released from restrictions	(3,500)	(661,788)	-
Use of unrestricted	-	(77)	-
Total revenues and support	<u>22,304</u>	<u>(26,242)</u>	<u>917,403</u>
Expenses:			
Program:			
BCM CSI Grant	-	-	22,383
BCM Cease Fire Grant	-	-	39,744
Crime Action Summit	-	-	58,444
NOPD 1st District	-	-	10,262
NOPD 3rd District	-	-	32
NOPD 4th District	-	-	8,116
NOPD 6th District	-	-	22,198
NOPD 7th District	-	-	10,433
NOPD MSB (ASBR)	-	-	7,106
NOPD Canine Unit	-	-	17,537
NOPD COPS for Kids	-	-	86,178
NOPD Crisis Unit	-	-	11,932
NOPD District & Departmental Support	-	-	41,042
NOPD General Support	-	-	9,055
NOPD Gym Account	-	-	408
NOPD ISB	-	-	1,000
NOPD Mounted Division	-	-	285
NOPD Police Report Programmer	-	-	19,000
NOPD Public Affairs	-	-	107
NOPD SOD	-	-	26,312
NOPD SWAT	-	-	5,534
NOPD Traffic	-	-	3,211
NOPD Tragedy Fund	-	-	3,500
NOPD Training	-	-	500
NOPD Tuition Assistance	-	-	35,708
NOPD Victim Witness Assistance	-	-	67
Orleans Parish Sheriff's Office	-	-	8,900
Police Task Force	-	-	15,000
Treme Market	-	-	150
Total Program	<u>-</u>	<u>-</u>	<u>464,146</u>
Fundraising and Public Relations	-	-	49,582
Management and general:			
Salary, taxes, and benefits	-	-	415,319
Occupancy and other	-	-	22,407
Total management and general	<u>-</u>	<u>-</u>	<u>437,726</u>
Total expenses	<u>-</u>	<u>-</u>	<u>951,454</u>
Change in net assets	<u>22,304</u>	<u>(26,242)</u>	<u>(34,051)</u>
Beginning of year net assets	<u>104,022</u>	<u>365,212</u>	<u>703,960</u>
End of year net assets	<u>\$ 126,326</u>	<u>\$ 338,970</u>	<u>\$ 669,909</u>

See independent auditors' report.

**New Orleans Police and Justice Foundation
Schedule of Major Donors
For the year ended December 31, 2011**

Schedule 2

Acadian Ambulance & Air Med Services
Acme Oyster House
Almar Foundation
Astor Crowne Plaza New Orleans
Auto-Chlor Services, LLC
Banner Chevrolet
Baptist Community Ministries
Bellwether Technology Corp.
James Bernazzani, President, Youth Rescue Initiative
Boh Bros. Construction
Elizabeth Boh
Joe W. & Dorothy Dorsett Brown Foundation
Roger Brown, Big Easy Enterprises, LLC and Krystal Burger on Bourbon
Business Council of New Orleans & the River Region
C & D Production Specialist
Canal Barge Company
Joseph C. & Sue Ellen M. Canizaro and Donum Dei Foundation
Capital One
John Casbon and First American Title Insurance
Center For Restorative Breast Surgery
Chevron North America Exploration, Gulf of Mexico Business Unit
CLB Investments, LLC
Columbia Parc at the Bayou District
James J. Coleman Jr.
Cooper T. Smith Stevedoring Co. Inc
Country Inns & Suites
Crescent Bank & Trust
Downtown Development District
Disabled Veterans of LA Chapter 4 Inc.
EAN Holdings, LLC and Enterprise Rent-A-Car
Eastland Holdings, LLC
Terry J. and Suzanne Ebbert
Entergy
Entergy New Orleans
Equity Management
First Bank & Trust
First NBC Bank
Freeport McMoRan Copper and Gold Foundation
French Quarter Business Association
Galliano Marine Services, LLC
Jonathan Garza
Goldring Family Foundation
Greater New Orleans Hotel and Lodging Association
Greater New Orleans Sports Foundation
Al Groos, President and General Manager, Royal Sonesta New Orleans
Gulf Coast Bank & Trust, Lakeview Branch
Gustaf Westfeldt McIlhenny Family Foundation
Harrah's Casino New Orleans
Harvey Gulf International Marine LLC

**New Orleans Police and Justice Foundation
Schedule of Major Donors
For the year ended December 31, 2011**

Schedule 2

The Helis Foundation
Hilton New Orleans Riverside
Hotel Parking Management, Inc.
Humana
Hyslop Shannon Foundation and Taggart Morton Law Firm
Iberia Bank
Hotel Inter-Continental New Orleans
Hotel Provincial
International Matex Terminals
Leslie and Scott Jacobs
Malcolm Jenkins and The Malcolm Jenkins Foundation
Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP
Eugenie & Joseph Jones Family Foundation
Lester E. Kabacoff Family Foundation
Pres Kabacoff and HRI Properties
Lace the Grand Ballroom
Mel Lagarde, President, HCA MidAmerica Division
Laitram, LLC
Landmark Aviation
J. M. Lapeyre, Jr.
Lee Michaels Fine Jewelry
Loews New Orleans Hotel
LA Restaurant Assoc's Greater New Orleans Chapter and participating FIGHT CRIME with a FORK Restaurants
M. G. Maher & Company, Inc.
Peyton Manning and The Payback Foundation
Mardi Gras Productions, Inc.
John Albert Marque, Theresa Bittenbring Marque & John Henry Marque Endowed Donor Advised Fund
MBLX, Inc.
McIlhenny Tabasco Company
Dr. Norman McSwain
Mele Printing
Robert W. Merrick, Chairman and CEO, Latter and Blum Companies
James R. Moffett Family Foundation
Ron Pincus, General Manager, The Monteleone
Morgan and Company
Mr. Mud Bug, Inc.
Murphy, Rogers, Sloss & Gamble APLC
Waldemar S. Nelson & Company Inc
New Orleans Jazz & Heritage Festival Foundation
New Orleans Musical Legends, Inc.
New Orleans Oyster Festival
New Orleans Saints
New Orleans Tourism Marketing Corporation
Pat O'Brien's Bar
Ochsner Clinic Foundation
David Oestreicher II
Dr. Howard Osofsky
Gary Ostroske
Pan American Life Insurance Company

**New Orleans Police and Justice Foundation
Schedule of Major Donors
For the year ended December 31, 2011**

Schedule 2

Parking Management Services
PHI, Inc. - The Total Helicopter Company
Reverend John Pierre
PJ's Coffee of New Orleans
Paul Piazza & Son, Inc.
Popeyes
Mike Posey, Jr.
Postlethwaite & Netterville, APAC (P&N)
Premium Parking Service
Red Dress Run
Regions Bank
Rodco Insurance Brokers
Gregory R. Rusovich
Shell Oil & Exploration
Sheraton New Orleans Hotel
Sandy and Mackie Shilstone
New Orleans Steamboat Company
Sonoco
Southern Eagle Sales & Service
Southern Recycling
Stewart Enterprises
Superior Energy Services, Inc.
Patrick F. Taylor Foundation
Tidewater, Inc.
Transoceanic Shipping Company
Tulane University Hospital
Unibar Maintenance
United Way of Southeast Louisiana
Versabar, Inc.
Stafford Viator, Financial Advisor, Wells Fargo Advisors
Weil Bohn Foundation
Jim Wilkinson & Associates
George H. Wilson Fund and Greater New Orleans Foundation
Windsor Court Hotel
Winingder Enterprises, LLC
Woldenberg Foundation
Woodward design+build
Kevin Wooldridge Memorial Foundation

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

SINGLE AUDIT REPORTS

DECEMBER 31, 2011



A Professional Accounting Corporation

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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
New Orleans Police and Justice Foundation

We have audited the financial statements of the New Orleans Police and Justice Foundation (the Foundation) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Foundation is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Foundation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Foundation, the Foundation's management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Post Letter to Metairie

Metairie, Louisiana
June 28, 2012

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO THE MAJOR PROGRAMS AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
New Orleans Police and Justice Foundation

Compliance

We have audited the compliance of the New Orleans Police and Justice Foundation (the Foundation) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2011. The Foundation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the Foundation's management. Our responsibility is to express an opinion on the Foundation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in the accompanying schedule of findings and questioned costs occurred. An audit includes examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Foundation's compliance with those requirements.

In our opinion, the Foundation complied, in all material respects, with the compliance requirements referred to above that are applicable to each of its major federal programs identified in the accompanying schedule of findings and questioned costs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Foundation as of and for the year ended December 31, 2011, and have issued our report thereon dated June 28, 2012. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Foundation, the Foundation's management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.



Metairie, Louisiana
June 28, 2012

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2011

<u>Funding Agencies/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice</u>		
<u>Pass-Through Awards:</u>		
Office of Justice Programs, Bureau of Justice Assistance Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice Edward Byrne Memorial Justice Assistance Grant - Criminal Justice Infrastructure Recovery LCLE-KAT - HTOK - C J Infrastructure Recovery	16.738	\$ 388,610
Office of Justice Programs, Bureau of Justice Assistance Passed through City of New Orleans Edward Byrne Memorial Justice Assistance Grant - Criminal LCLE-KAT - HTOK - C J Infrastructure Recovery - ARRA 2009-SB-B9-3167	16.804	25,003
Office of Justice Programs, National Institute of Justice Passed through Louisiana Department of Justice FY 2009 Post Conviction DNA Testing Assistance Program Orleans Parish Postconviction DNA Testing Project	16.741	768,318
<u>Direct Awards:</u>		
Office of Justice Programs, Office for Civil Rights Criminal Justice Technology (2006-CK-WX-0077) Criminal Justice Technology (2008-CK-WX-0387) Criminal Justice Technology (2009-CK-WX-0467)	16.710	239,818
Office of Justice Programs, Office for Civil Rights Project Safe Neighborhood Project Safe Neighborhood - (2008-GP-CX-0082) Project Safe Neighborhood - (2009-GP-BX-0005) Project Safe Neighborhood - (2010-GP-BX-0023)	16.609	72,633
Total Federal Awards		\$ 1,494,382

See accompanying notes to Schedule of Expenditures of Federal Awards

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Schedule of Expenditures of Federal Awards

December 31, 2011

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the New Orleans Police and Justice Foundation (the Foundation). The Foundation's reporting entity is defined in Note 1 to the financial statements for the year ended December 31, 2011. All Federal financial awards have been included on the Schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Foundation's financial statements for the year ended December 31, 2011.

(3) Relationship to Financial Statements

Federal awards are included in contributions, pledges, and grants in the statement of activities. Federal award revenues are reported in the financial statements as follows:

Federal expenditures included in the Statements of Activities	\$ 127,378
Federal expenditures for which the Foundation serves as fiscal agent/grantee/subrecipient based on the terms of the grant agreement with granting agencies, not recorded in the Foundation's income statement	<u>1,367,004</u>
Total reported on schedule of expenditures of federal awards	<u>\$1,494,382</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Findings and Questioned Costs

Year ended December 31, 2011

(1) Financial Statements

- (a) The type of auditor's report issued: unqualified opinion
- (b) Significant deficiencies in internal control were disclosed by the audit of the financial statements: none reported; Material weaknesses: no
- (c) Noncompliance which is material to the financial statements: no

(2) Federal Awards

- (a) Significant deficiencies in internal control over major program: none reported;
Material weaknesses: no
- (b) The type of report issued on compliance for major program: unqualified opinion
- (c) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: no
- (d) Identification of major programs:
 - Department of Justice, Office of Justice Programs, Bureau of Justice Assistance – CFDA No. 16.738 – Louisiana Commission on Law Enforcement
 - Department of Justice, Office of Justice Programs, Bureau of Justice Assistance – CFDA No. 16.804 ARRA – City of New Orleans
- (e) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000
- (f) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes

(3) Findings Relating to the Financial Statements Reported in accordance with *Government Auditing Standards*: none

(4) Findings and Questioned Costs relating to Federal Awards: none